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**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

UNITED STATES OF AMERICA,

Plaintiff,

v.

ITAI SHOFFMAN,

Defendant.

COMPLAINT

20 Civ. 5684

Plaintiff, the United States of America (“United States”), by its attorney Audrey Strauss, Acting United States Attorney for the Southern District of New York, on behalf of the Internal Revenue Service (“IRS”), herein alleges for its complaint against defendant Itai Shoffman as follows:

INTRODUCTION

1. This is a civil action brought by plaintiff, the United States of America, on behalf of its agency, the IRS, to reduce to judgment assessments of federal tax liabilities of defendant Itai Shoffman (“Shoffman”) for unpaid taxes, penalties, and interest provided by law.

2. This action has been authorized and requested by a delegate of the Secretary of the Treasury, and is brought at the direction of the Attorney General of the United States pursuant to the provisions of 26 U.S.C. § 7401.

JURISDICTION AND VENUE

3. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. § 7402(a).

4. Venue is proper in this district under 28 U.S.C. §§ 1391(b) and 1396 because the tax liabilities giving rise to this action accrued in the Southern District of New York and because the Defendant resides in this District.

THE PARTIES

5. Plaintiff is the United States of America.

6. Defendant Shoffman is a resident of the state of New York and resides at 4 Durham Road, Larchmont, New York 10538.

FIRST CLAIM FOR RELIEF (Reducing Tax Assessment to Judgment for Tax Year 2007)

7. The United States repeats and re-alleges the allegations in paragraphs 1 through 6 as though set forth fully herein.

8. On September 21, 2009, a duly authorized delegate of the Secretary of the Treasury made an assessment against Shoffman for a deficiency of \$25,160.57 in his payment of federal income tax for the year 2007. As of July 21, 2020, this liability had accrued \$968.47 of penalties and interest, for a total of \$26,129.04. The IRS filed a Notice of Federal Tax Lien regarding this liability with the Westchester County Clerk on October 10, 2019.

9. Interest, penalties and other statutory additions are continuing to accrue on the outstanding obligation according to law.

10. On or about the assessment date set forth above, the IRS issued a notice of assessment and demand for payment to Shoffman. The IRS has also made numerous other

attempts to collect the foregoing tax liability through correspondence and direct contact with Shoffman, all of which have been unsuccessful. Despite notice and due demand by the IRS, Shoffman has neglected or refused to pay the full amount of the assessed liability. The IRS has exhausted all administrative remedies in attempting to collect the amount due.

11. By reason of the foregoing, and pursuant to 26 U.S.C. §§ 6321 and 6322, a federal tax lien in favor of the United States arose as of the date of the assessment and attached to all property and rights to property of Shoffman.

12. By this action the United States seeks to reduce the aforementioned tax assessment and lien to judgment.

SECOND CLAIM FOR RELIEF
(Reducing Tax Assessment against Shoffman to Judgment for Tax Year 2008)

13. The United States repeats and re-alleges the allegations in paragraphs 1 through 12 as though set forth fully herein.

14. On September 21, 2009, a duly authorized delegate of the Secretary of the Treasury made an assessment against Shoffman for a deficiency of \$169,295.34 in his payment of federal income tax for the year 2008. As of July 21, 2020, this liability had accrued \$6,235.35 of penalties and interest, for a total of \$175,530.69. The IRS filed a Notice of Federal Tax Lien regarding this liability with the Westchester County Clerk on October 10, 2019.

15. Interest, penalties and other statutory additions are continuing to accrue on the outstanding obligations according to law.

16. On or about the assessment date set forth above, the IRS issued a notice of assessment and demand for payment to Shoffman. The IRS has also made numerous other

attempts to collect the foregoing tax liabilities through correspondence and direct contact with Shoffman, all of which have been unsuccessful. Despite notice and due demand by the IRS, Shoffman has neglected or refused to pay the full amount of the assessed liabilities. The IRS has exhausted all administrative remedies in attempting to collect the amounts due.

17. By reason of the foregoing, and pursuant to 26 U.S.C. §§ 6321 and 6322, a federal tax lien in favor of the United States arose as of the date of the assessment and attached to all property and rights to property of Shoffman.

18. By this action the United States seeks to reduce the aforementioned tax assessment and lien to judgment.

PRAYER FOR RELIEF

WHEREFORE, the plaintiff, the United States of America, demands judgment:

a. Awarding the United States and reducing to judgment in its favor the amount of the assessed federal tax liabilities of Shoffman for tax years 2007 and 2008, as set forth in paragraphs 8 and 14 above, including taxes, penalties, interest, fees, and statutory additions, which, as of July 21, 2020, totaled \$201,659.73, plus interest, penalties, and statutory additions accruing thereon from July 21, 2020, to the date of judgment, according to law (less any payment made and credited against the foregoing);

b. Granting the United States its costs, disbursements, and such further relief against the defendant as the Court may deem just and proper.

Dated: New York, New York
July 23, 2020

Respectfully submitted,

AUDREY STRAUSS

Acting United States Attorney for the
Southern District of New York

Attorney for the United States of America

By:

A handwritten signature in black ink, appearing to read 'J.C. Simon', is written over a horizontal line.

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